EXHIBIT B

ATLANTA

CINCINNATI

COLUMBUS

NEW YORK

BRUSSELS

CLEVELAND

DAYTON

WASHINGTON, D.C.

February 26, 2007

Delphi Corporation 5725 Delphi Drive Troy, MI 48098

Attention: David M. Sherbin, Esq., General Counsel

Delphi Corporation 5725 Delphi Drive Troy, MI 48098

Attention: John D. Sheehan, V.P. & Chief

Restructuring Officer

Skadden, Arps, Slate, Meagher & Flom LLP 333 West Wacker Drive

Suite 200

Chicago, IL 60606

Attention: John William Butler, Jr., Esq.

The Office of the United States Trustee for the Southern District of New York 33 Whitehall Street

Suite 2100

New York, NY 10004-2112

Attention: Alicia M. Leonhard, U.S. Trustee

Joe Sykes Fee Committee / Delphi Corporation c/o Legal Cost Control, Inc. 255 Kings Highway East Haddonfield, NJ 08033

Latham & Watkins LLP 885 Third Avenue New York, NY 10004

Attention: Robert J. Rosenberg, Esq., as counsel for The

Official Committee of Unsecured Creditors

GE Plastics, Americas 9930 Kincey Avenue Huntersville, NC. 28078

Attention: Valeria Venable, GE Plastics, Americas

Credit Manager

Simpson Thacher & Bartlett LLP 425 Lexington Avenue New York, NY 10017

Attention: Marissa Wesley, Esq., as counsel for the agent

under the Debtors' post-petition credit facility

Davis Polk & Wardell 450 Lexington Avenue New York, NY 10017

Attention: Marlane Melican, Esq., as counsel for the agent

under the Debtors' post-petition credit facility

RE: Thompson Hine LLP Invoices / Delphi Technologies, Inc.

Dear Sir/Madam:

Thompson Hine's invoice for the month ending January 31, 2007 is enclosed with this letter. Also enclosed as part of the invoice is a detailed summary of the amounts that are due, by category.

Ted.Lienesch@ThompsonHine.com Phone 937.443.6958 Fax 937.443.6635

mah 428010.8

THOMPSON HINE LLP ATTORNEYS AT LAW

2000 Courthouse Plaza, N.E.

P.O. Box 8801

Dayton, Ohio 45401-8801

www.ThompsonHine.com Phone 937.443.6600

Fax 937.443.6635

05-44481-rdd Doc 7070-3 Filed 02/28/07 Entered 02/28/07 15:27:01 Exhibit B (Part 1 of 4) Pg 3 of 27

THOMPSON HINE

February 26, 2007 Page 2

Pursuant to the terms of the interim compensation order, Thompson Hine is entitled to receive 80% of fees invoiced and 100% of disbursements and charges. Accordingly, for the month of January, 2007, Thompson Hine is entitled to receive the total sum of \$21,759.80, broken down as follows:

Service dates	Professional fees invoiced	Expenses invoiced	Invoice Total	Professional fees due now (80%)	Expenses due now (100%)	Total due upon receipt of invoice	Holdback Amount (20% of Fees)
01/01/07 - 01/31/08	\$20,832.75	\$ 5,093.60	\$25,926.35	\$16,666.20	\$ 5,093.60	\$21,759.80	\$ 4,166.55

Starting January 1, 2007, my standard billing rate will be \$455 per hour and my preferred billing rate, which you will receive is \$395 per hour, and rates for other individuals who may be involved in the matter range from \$215 per hour to \$160 per hour. These billing rates are reviewed and revised from time to time to reflect changes in the level of experience and various economic factors. However, we will continue to adhere to previously agreed-upon fees for routine patent matters as before.

Very truly yours,

Theodore D. Lienesch

February 26, 2007

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P. O. Box 5052 Troy, MI 48007-5052

Invoice Ref: Delphi Technologies, Inc.

Federal I.D. No. 34-0575300

Summary of professional services rendered by Thompson Hine LLP for the period 1/01/07 –1/31/07 (invoice detail attached)

Fees for Professional Services	\$20,832.75			
Disbursements and Charges	\$ 5,093.60			
Total Fees, Disbursements and Charges invoiced	\$25,926.35			
Amount due upon receipt of attached invoice (per Retention order)				
Fees for Professional Services (80%)	\$16,666.20			
Disbursements and Charges (100%)	\$ 5,093.60			
Total Fees, Disbursements and Charges due	<u>\$21,759.80</u>			

^{*} The holdback amount (20% of the professional fees billed for this period) of \$4,166.55 will be due upon Court approval of Thompson Hine's Fee Application.

05-44481-rdd Doc 7070-3 Filed 02/28/07 Entered 02/28/07 15:27:01 Exhibit B (Part 1 of 4) Pg 5 of 27

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cc: Scott McBain, Esq.

05-44481-rdd Doc 7070-3 Filed 02/28/07 Entered 02/28/07 15:27:01 Exhibit B (Part 1 of 4) Pg 6 of 27

THOMPSON HINE

ATLANTA

CINCINNATI

COLUMBUS

DAYTON

NEW YORK

BRUSSELS

CLEVELAND

WASHINGTON, D.C.

February 26, 2007

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052 Invoice No. 2201583 Our File No. 444859

Federal I.D. No. 34-0575300

For professional services rendered for your account through 01/31/07:

Fees for Professional Services

\$ 20,832.75

Disbursements and Charges

5,093.60

Total Fees, Disbursements and Charges

\$ 25,926.35

TOTAL DUE FOR THIS INVOICE

\$ 25,926.35

IHOMPSON

Page 2 Our File No. 444859 Delphi Technologies, Inc. February 26, 2007

Professional services rendered for your account:

DP-309805 Patent PERCOLATION BRAKE FORCE SENSOR

OUR FILE NO. 444859.00110

Fees for Services

268.00

TOTAL DUE FOR THIS MATTER

268.00

DP-311073 PATENT A NEW FAMILY OF CONTROLLED BRAKE HYDRAULIC SYSTEMS USING BRAKE RESPONSE VALVE (BRV)

OUR FILE NO. 444859.00148

Fees for Services

1,206.00

Disbursements and Charges

306.10

TOTAL DUE FOR THIS MATTER

1,512.10

DP-311939 PATENT: MAGNETORHEOLOGICAL POWERTRAIN MOUNT SYSTEM

OUR FILE NO. 444859.00154

Fees for Services

80.00

TOTAL DUE FOR THIS MATTER

80.00

DP-312209 PATENT: GROUND PATH ISOLATION ON CONTROLLED MONOTUBE STRUT

OUR FILE NO. 444859.00158

Fees for Services

80.00

TOTAL DUE FOR THIS MATTER

80.00

DP-312309 PATENT: LOW COST STABILITY CONTROL SYSTEM WITH MECHANICAL

COMBINATION VALVES OUR FILE NO. 444859.00161

Fees for Services

80.00

TOTAL DUE FOR THIS MATTER

80.00

DP-312734 PATENT: MAGNERIDE WHEEL HOP CONTROL ALGORITHM

OUR FILE NO. 444859.00168

Fees for Services

80.00

TOTAL DUE FOR THIS MATTER

80.00

DP-313975 Patent: LOW FORCE LOSS VACUUM BOOSTER

OUR FILE NO. 444859.00198

Fees for Services

483.75

Disbursements and Charges

2.50

TOTAL DUE FOR THIS MATTER

486.25

Delphi Bankruptcy Matters

Thompson HINE

Page 3 Our File No. 444859 Delphi Technologies, Inc. February 26, 2007

OUR FILE NO. 444859.00208

Fees for Services 355.50
Disbursements and Charges 29.35
TOTAL DUE FOR THIS MATTER 384.85

DP-314566 Patent: IMPROVED CONTROLLED BRAKE HCU WITH SIX PISTON PUMP

OUR FILE NO. 444859.00214

Fees for Services 8,757.50
Disbursements and Charges 1,061.10
TOTAL DUE FOR THIS MATTER 9,818.60

DP-314834: Patent: EHA/E-Cal Hybrid Brake System With Hydraulic Failsafe

OUR FILE NO. 444859.00219

Disbursements and Charges 600.00
TOTAL DUE FOR THIS MATTER 600.00

DP-314588: Patent: EXTREME EMERGENCY BRAKING ARCHITECTURES FOR BRAKE-

BY-WIRE SYSTEMS

OUR FILE NO. 444859.00226

Fees for Services 1,032.00
TOTAL DUE FOR THIS MATTER 1,032.00

DP-315127: Patent: Method for Managing Recirculating Currents in Permanent Magnet Brushless Motor Control (Technical Center/Dayton)

OUR FILE NO. 444859.00230

Fees for Services 3,190.00
TOTAL DUE FOR THIS MATTER 3,190.00

DP-315329: Patent: Variable Force Rate Booster via Controlled Displacement on Air Valve (Combining DP-315329, DP-315330, DP-315332 and DP-315404)

OUR FILE NO. 444859.00235

Disbursements and Charges 550.00
TOTAL DUE FOR THIS MATTER 550.00

DP-314858: Patent: Coilless Strain Sensor and Electronic Circuit Designed to Measure Its Low Inductance

OUR FILE NO. 444859.00237

Fees for Services 4,407.50
Disbursements and Charges 10.15
TOTAL DUE FOR THIS MATTER 4,417.65

DP-315657: Patent: No-Additional-Cost Method of Vacuum Booster Assist

OUR FILE NO. 444859.00241

Fees for Services 537.50
TOTAL DUE FOR THIS MATTER 537.50

Thompson HINE

Page 4 Our File No. 444859 Delphi Technologies, Inc. February 26, 2007

2006-001036 State of the Art Search: Compact DC Brake Motor Design

OUR FILE NO. 444859.00247

Fees for Services 275.00
Disbursements and Charges 2,520.00
TOTAL DUE FOR THIS MATTER 2,795.00

DP-315813: Patent: Controller Single Wire Analog Sensor Input

OUR FILE NO. 444859.00253

Disbursements and Charges 14.40
TOTAL DUE FOR THIS MATTER 14.40

TOTAL DUE FOR THIS INVOICE

\$____25,926.35

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DP-309805 Patent PERCOLATION BRAKE FORCE SENSOR

Professional Service Fees

Date	Services	Hours	Charges
01/17/07	Review application and claims; telephone conference v	vith Mr. McBain.	
	Steven J. Elleman	0.80	268.00
	For for Durford and Company		\$268.00
	Fee for Professional Services		φ200.00

Name	Hours	Rate/Hr	Amount
Steven J. Elleman	0.80	335.00	268.00

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DP-311073 PATENT A NEW FAMILY OF CONTROLLED BRAKE HYDRAULIC SYSTEMS USING BRAKE RESPONSE VALVE (BRV)

Professional Service Fees

Date	Services	Hours	Charges
01/05/07	Continue drafting amendment and prepare correspondence	·.	
	Steven J. Elleman	0.30	100.50
01/08/07	Telephone conference with Mr. Reuter and revise amendm	nent.	
	Steven J. Elleman	0.80	268.00
01/23/07	Continue drafting amendment.		
	Steven J. Elleman	1.00	335.00
01/24/07	Continue to draft amendment and file with U.S. Patent and correspondence.	l Trademark Off	ice; prepare
	Steven J. Elleman	1.50	502.50
	Fee for Professional Services		\$1,206.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Steven J. Elleman	3.60	335.00	1,206.00

Disbursements and Charges

Description	Amount	
Filing Fees - Payee: U.S. Patent and Trademark Office - Filing fee for Amendment with excess claims	300.00	
Photocopy	6.10	
Total Disbursements and Charges		306.10

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DP-311939 PATENT: MAGNETORHEOLOGICAL POWERTRAIN MOUNT SYSTEM

Professional Service Fees

Date	Services	Hours	Charges
0,1/17/07	DP-311939 - Review and docket Office action.		
	Collette S. Kennedy	0.50	80.00
	Fee for Professional Services		\$80.00

Name	Hours	Rate/Hr	Amount
Collette S. Kennedy	0.50	160.00	80.00

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DP-312209 PATENT: GROUND PATH ISOLATION ON CONTROLLED MONOTUBE STRUT

Professional Service Fees

Date	Services	Hours	Charges	
01/23/07	DP-312209 - Review and docket Office action.			
	Collette S. Kennedy	0.50	80.00	
	Fee for Professional Services		\$80.00	
Summary of Fees for this Matter				

Name	Hours	Rate/Hr	Amount
Collette S. Kennedy	0.50	160.00	80.00

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DP-312309 PATENT: LOW COST STABILITY CONTROL SYSTEM WITH MECHANICAL COMBINATION VALVES

Professional Service Fees

Date	Services	Hours	Charges
01/30/07	DP-312309 - Review and docket Office action. Collette S. Kennedy	0.50	80.00
	Fee for Professional Services		\$80.00

Name	Hours	Rate/Hr	Amount
Collette S. Kennedy	0.50	160.00	80.00

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DP-312734 PATENT: MAGNERIDE WHEEL HOP **CONTROL ALGORITHM**

Professional Service Fees

Date	Services	Hours	Charges
01/17/07	DP-312734 - Review and docket Office action.		
	Collette S. Kennedy	0.50	80.00
	Fee for Professional Services		\$80.00
	Summary of Fees for this Ma	tter_	

Name	Hours	Rate/Hr	Amount
Collette S. Kennedy	0.50	160.00	80.00

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DP-313975 Patent: LOW FORCE LOSS VACUUM

BOOSTER

Professional Service Fees

Date	Services	Hours	Charges
01/03/07	Telephone conference with Examiner Leslie; draft i	revised claims.	
	Victor J. Wasylyna	1.75	376.25
01/09/07	Telephone conference with Examiner Leslie; report	claim amendments.	
	Victor J. Wasylyna	0.50	107.50
	Fee for Professional Services		\$483.75

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Victor J. Wasylyna	2.25	215.00	483.75

Disbursements and Charges

Description	Amount	
Photocopy	2.50	
	Total Disbursements and Charges	2.50

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Amount

Delphi Bankruptcy Matters

Description

Professional Service Fees

Date	Services	Hours	Charges
01/25/07	Correspondence regarding Fee Committee Report.		
	Theodore D. Lienesch	0.80	316.00
01/31/07	Correspondence regarding November fee statement.		
	Theodore D. Lienesch	0.10	39.50
	Fee for Professional Services		\$355.50

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Theodore D. Lienesch	0.90	395.00	355.50

Disbursements and Charges

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DP-314566 Patent: IMPROVED CONTROLLED BRAKE HCU WITH SIX PISTON PUMP

Professional Service Fees

Date	Services	Hours	Charges
01/04/07	Review application specification and drawings; revise application specification.		
	David R. Jaglowski	8.20	1,722.00
01/08/07	Revise application specification and drawings; teleconfere solid model drawings for draftsman.	nce with Mr. Reuter r	egarding
	David R. Jaglowski	8.40	1,764.00
01/09/07	Revise application specification and drawings; teleconfered description of boxer-6 pumping cycle.	nce with Mr. Reuter r	egarding
	David R. Jaglowski	7.80	1,638.00
01/10/07	Revise application specification and claims; prepare semi- for draftsman; teleconference with draftsman regarding cut	•	instructions
	David R. Jaglowski	7.90	1,659.00
01/12/07	Teleconference with Mr. Reuter regarding non-provisional specification; review and correct formal drawings.	specification and cla	ims; revise
	David R. Jaglowski	8.70	1,827.00
01/17/07	Prepare and process transmittal to the USPTO to record the Application No. 11/623,077.	e Assignment of U.S.	Patent
	Julie Waggoner	0.50	67.50
01/24/07	DP-314566 - Review of recorded Assignment and reporting	g to client.	
	Collette S. Kennedy	0.50	80.00
	Fee for Professional Services		\$8,757.50

Name	Hours	Rate/Hr	Amount
David R. Jaglowski	41.00	210.00	8,610.00
Collette S. Kennedy	0.50	160.00	80.00
Julie Waggoner	0.50	135.00	67.50

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Disbursements and Charges

Description	Amount	
Filing Fees - Payee: U.S. Patent & Trademark Office - Recordation of Assignment, USSN 11/623,077	40.00	
Filing Fees - Payee: U.S. Patent and Trademark Office - Non-provisional filing fee for provisional	1,000.00	
Photocopy	21.10	
Total Disbursements and Charges	S	1,061.10

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DP-314834: Patent: EHA/E-Cal Hybrid Brake System

With Hydraulic Failsafe

Professional Service Fees

Date

Services

Hours

Charges

Fee for Professional Services

\$0.00

Disbursements and Charges

Description

Certified Document - Payee: Dave Kaesemeyer dba DAKATEC Patent

Drafting Formal Patent drawings

Amount

600.00

Total Disbursements and Charges

600.00

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DP-314588: Patent: EXTREME EMERGENCY BRAKING ARCHITECTURES FOR BRAKE-BY-WIRE SYSTEMS

Professional Service Fees

Date	Services	Hours	Charges
01/17/07	Revise application; telephone conference with Mr. Disser. Victor J. Wasylyna	4.00	860.00
01/23/07	Telephone conference with Mr. Disser; revise application. Victor J. Wasylyna	0.80	172.00
	Fee for Professional Services		\$1,032.00

Name	Hours	Rate/Hr	Amount
Victor J. Wasylyna	4.80	215.00	1,032.00

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DP-315127: Patent: Method for Managing Recirculating Currents in Permanent Magnet Brushless Motor Control (Technical Center/Dayton)

Professional Service Fees

Date	Services	Hours	Charges
01/05/07	DP-315127; Left phone messages with inventors and sent e inventor review of revised draft patent application.	email requesting status	of
	Douglas E. Erickson	0.30	82.50
01/08/07	DP-315127; Telephone discussion with co-inventor Curtis 11 sent 1/5/2007.	Cyran concerning cla	ims 1 and
	Douglas E. Erickson	0.50	137.50
01/29/07	DP-315127; Drafted new set of 20 claims based on invento description of invention and 2 new figures.	rs' new 12 page writte	en
	Douglas E. Erickson	2.00	550.00
01/31/07	DP-315127; Preparation for meeting with 2 inventors at Delphi; revising patent application.	elphi; meeting with in	ventors at
	Douglas E. Erickson	8.80	2,420.00
	Fee for Professional Services		\$3,190.00

Name	Hours	Rate/Hr	Amount
Douglas E. Erickson	11.60	275.00	3,190.00

Thompson H<u>ine</u>

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DP-315329: Patent: Variable Force Rate Booster via Controlled Displacement on Air Valve (Combining DP-315329, DP-315330, DP-315332 and DP-315404)

Professional Service Fees

Date Se

Services

Hours

Charges

Fee for Professional Services

\$0.00

Disbursements and Charges

Description

Amount

Certified Document - Payee: Dave Kaesemeyer dba DAKATEC Patent

550.00

Drafting Formal Patent drawings

Total Disbursements and Charges

550.00

Thompson HINE

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DP-314858: Patent: Coilless Strain Sensor and Electronic Circuit Designed to Measure Its Low Inductance

Professional Service Fees

Date	Services	Hours	Charges
01/17/07	Telephone conference with Mr. Lequesne; review record of	of invention.	
	Victor J. Wasylyna	3.50	752.50
01/18/07	Draft patent application.		
	Victor J. Wasylyna	6.00	1,290.00
01/19/07	Draft application.		
	Victor J. Wasylyna	7.50	1,612.50
01/25/07	Revise application.		
	Victor J. Wasylyna	2.50	537.50
01/26/07	Revise application; review and revise formal drawings.		
	Victor J. Wasylyna	1.00	215.00
	Fee for Professional Services		\$4,407.50

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Victor J. Wasylyna	20.50	215.00	4,407.50

Disbursements and Charges

Description	Amount	
Telephone	10.15	
	Total Disbursements and Charges	10.15

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DP-315657: Patent: No-Additional-Cost Method of Vacuum Booster Assist

Professional Service Fees

Date	Services	- Но	ours	Charges
01/22/07	Review record of invention; draft patent application.			
	Victor J. Wasylyna	2	2.50	537.50
	Fee for Professional Services			\$537.50
	Summary of Fees for this M	<u>atter</u>		
Name		Hours	Rate/Hr	Amount
Victor J. W	/asylyna	2.50	215.00	537.50

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2006-001036 State of the Art Search: Compact DC Brake Motor Design

Professional Service Fees

Date	Services	Н	ours	Charges
01/16/07	2006-001036; State-of-the-Art search. Douglas E. Erickson		1.00	275.00
	Fee for Professional Services			\$275.00
	Summary of Fees for this Ma	<u>itter</u>		
Name		Hours	Rate/Hr	Amount
Douglas E.	Erickson	1.00	275.00	275.00

Disbursements and Charges

Description	Amount	
Anticipated Voucher Cost - Payec: Thomson Search Services, Invoice No. 2002-05426 - Services regarding conducting a novelty search regarding "Motor Bearings Search"	504.00	
Anticipated Voucher Cost - Payee: Thomson Search Services, Invoice No. 2002-05427 - Services regarding conducting a novelty search regarding "Cantilevered Armature Search"	504.00	
Anticipated Voucher Cost - Payee: Thomson Search Services, Invoice No. 2002-05428 - Services regarding conducting a novelty search regarding "Commutator And Brushes Search"	504.00	
Anticipated Voucher Cost - Payee: Thomson Search Services, Invoice No. 2002-05429 - Services regarding conducting a novelty search regarding "Brush Holder Search"	504.00	
Anticipated Voucher Cost - Payee: Thomson Search Services, Invoice No. 2002-05430 - Services regarding conducting a novelty search regarding "Lamination Stack Search"	504.00	

2,520.00

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DP-315813: Patent: Controller Single Wire Analog Sensor

Input

Professional Service Fees

Date Services

Hours

Charges

Fee for Professional Services

\$0.00

Disbursements and Charges

Description

Amount

Postage Expenses

14.40

Total Disbursements and Charges

14.40